

**RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

April 6, 1999

FROM: RICHARD N. LARSEN, Treasurer-Tax Collector

SUBJECT: RESCISSION OF TAX DEED TO PURCHASER OF TAX-DEFAULTED
PROPERTY

RECOMMENDATION: Adopt resolution _____ rescinding tax sale of Assessor's Parcel
1052 291 63 to Donald W. Culotta.

BACKGROUND INFORMATION: This action is authorized by Revenue & Taxation Code
3731. The subject property was sold at tax sale in error, in that the subject property was
protected via an automatic stay in a bankruptcy proceeding. The written consent of County
Counsel, and the purchaser at the sale, has been obtained as required by Section 3731.

REVIEW BY OTHER DEPARTMENTS: County Counsel has reviewed this item.

FINANCIAL DATA: No financial impact. The purchase price and other fees will be refunded to
the purchaser of the tax sale.

Record of Action of the Board of Supervisors

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE COUNTY OF SAN BERNARDINO, STATE OF
CALIFORNIA, RESCINDING TAX SALE

On Tuesday, April 6, 1999, on motion of Supervisor _____, duly
seconded by Supervisor _____, and carried, the following resolution is adopted:

SECTION 1. The Board of Supervisors of the County of San Bernardino hereby finds
and determines:

(a) That on March 3, 1998, Assessor's Parcel Number 1052 291 63 was sold in error
at public auction tax sale by the County Tax Collector, in that the property was protected via an
automatic stay in a bankruptcy proceeding.

(b) That pursuant to the provisions of California Revenue & Taxation Code Section
3731, both the County legal advisor and the purchaser of the property have consented in writing
to rescission of the sale (see copy of the Rescission of Tax Deed to Purchaser of Tax Defaulted
Property signed by Donald W. Culotta, Exhibit "A"; and Rescission of A Tax Deed to the
Purchaser of Tax Defaulted Property Sold by the Tax Collector in Error signed by Dawn
Stafford, Deputy County Counsel, Exhibit "B").

SECTION 2. The Board of Supervisors therefore hereby resolves and orders:

(a) That the San Bernardino Board of Supervisors, pursuant to California Revenue
and Taxation Code Section 3731, rescinds the tax sale of Assessor's Parcel Number 1052 291
63 to Donald W. Culotta.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State
of California, by the following vote:

AYES: SUPERVISORS:
NOES: SUPERVISORS:
ABSENT: SUPERVISORS:

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN BERNARDINO)

I, EARLENE SPROAT, Clerk of the Board of Supervisors of San Bernardino County,
California, hereby certify the foregoing to be a full, true and correct copy of the record of the
action as the same appears in the Official Minutes of said Board at its meeting of April 6, 1999.

Clerk of the Board of Supervisors
of San Bernardino County

By: _____
Deputy